

Company registration number: 08194567

Charity registration number: 1149068

JustHelping

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2023

JustHelping

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Reference and Administrative Details

Trustees	Mr N L Stammers
	Mr I C Tittle
	Mr MA Heath
Charity Registration Number	1149068
Company Registration Number	08194567
Registered Office	The charity is incorporated in England and Wales. Atlantic Business Centre Atlantic Street Altrincham WA14 5NQ
New Registered Office (April 2024)	Just Helping Two Four Nine North Lynnfield House Church Street Altrincham WA14 4DZ
Auditor	Beever and Struthers Chartered Accountants One Express 1 George Leigh Street Manchester M45DL

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Trustees' Report (incorporating the Directors' Report)

Strategic Report

The trustees, who are directors for the purposes of company law, present their trustees report for the year ended 30 September 2023, in compliance with s414C of the Companies Act 2006.

Achievements and performance

The current collection distributed £741,917 (2022: £800,435) to hospices and £41,729 (2022: £42,238) to local charities. Whilst this was disappointing we ended the year in a much stronger position following significant investment in our staff team who performed admirably over the collection period. This augurs well for future collection periods.

Financial review

The financial performance for the year was directly impacted by decisions to invest significantly in the Umbraco platform together with a significant investment in a new management team. This required additional support from Mr N Stammers throughout the year but positions the charity well going into the 2024 collection period.

Policy on reserves

Reserves are held to fund ongoing working capital commitments and are topped up as and when required by the benefactor, Mr N Stammers, who has expressed his willingness to continue to support the Charity.

The charity considers it appropriate to hold sufficient reserves equal to three months operating costs (approximately £50,000). At the year end the charity held total reserves of £69,258 (2022: £50,306) of which £98,823 (2022: £65,931) are held in fixed assets leaving net current liabilities of £29,565 (2022: current liabilities of £15,625) in free reserves.

Principal funding sources

The principal sources of funds for the charity are the benefactor and the funds raised through the charity Christmas tree collection. JustHelping received a percentage (usually 10-15%) of the donations from the collection (including Gift Aid) after direct costs have been taken from monies raised.

Plans for future periods

Aims and key objectives for future periods

The key aim is to grow Christmas Tree collections nationally, covering more postcodes and growing the number of individual collections. We have strengthened the central management team and they are committed to the ambition of growing donations to greater than £1m in the short term.

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Trustees' Report (incorporating the Directors' Report)

Principal risks and uncertainties

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity face. Internal control risks are minimised by the implementation of procedures for authorisation of all the transactions and events/projects.

Objectives and activities

Objects and aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association and they are to:

Advance for the public benefit any purpose or purposes which are exclusively charitable under the laws of England and Wales as the trustees from time to time see fit with a non-exclusive focus on:

- the promotion of volunteering
- the promotion of community participation in healthy recreation
- the relief of poverty and
- the relief of sickness and the advancement of health

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The focus of our activities remains the Christmas tree collection and the establishment of teams of volunteers who help collect and recycle the Christmas trees. This benefits local communities through engagement and involvement and brings together individuals, local groups and businesses with a common purpose to raise money for the hospice and local charities through a fun event with sustainable benefits.

Public benefit

The strategic aims of the charity focus on the development of community-based activities and through community participation in these activities the development of community cohesion, these being for the public benefit. Our charity Christmas tree collection event has led to the development of collection teams comprising members of the local community and community groups. Many of these volunteers have not worked with charities before or worked together on joint charitable activities. In the current year there were approximately 2,800 volunteers actively engaged in the tree collection activities; ranging from dropping leaflets through letterboxes, general organisational support for the event and of course the direct collection activities such as driving, navigating and simply collecting the trees.

This is an amazing achievement; we are immensely proud of the growth in the collections and the reach achieved across volunteers. We have witnessed the teams naturally developing the event and at the same time the event is naturally developing the teams. The retention factor with the teams year on year is impressive and whilst we do not have a statistic for this, from feedback and considering 'natural non-availability' the retention is extremely high. Growth of the teams seems to be considerably inspired by the event and the way the event is managed and run. We continue to work tirelessly to develop all means to ensure this is a great event to be involved in.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

JustHelping

Trustees' Report (incorporating the Directors' Report)

Use of volunteers

Volunteers make a vital contribution to the organisation in the lead up to the collection and on the collection days. The volunteers were engaged in dropping leaflets through letterboxes, general organisational support for the event as well as the direct collection activities such as driving, navigating and collecting the trees.

We are extremely grateful for the valuable contribution of their time, energy and expertise without which the collections would not take place.

Fundraising

The charity undertakes limited fundraising activities. We receive donations through our website from members of the public to collect their Christmas tree in early January each year. Fundraising activities include leaflet drops and social media marketing. We have received no complaints in the year regarding our fundraising activities. We work with a number of hospices and other charities to help us raise the most funds possible for hospices and community good causes. We direct and monitor the activities undertaken through regular seminars, meetings and reports, ensuring high standards are maintained throughout the collection event.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on the 29 August 2012 registered as a charity on the same date.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.00.

The directors of the company are also the charity trustees and for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

The charity partnered with a logistics organisation, 121 Systems Limited, based in Nottingham to support and deliver the routing and mapping for the Christmas tree collections. 121 Systems Limited provided vital services and support to JustHelping for the Christmas tree collection. These services included support to integrate their system with the Christmas tree collection website www.charityxmastreecollection.com and for the provision of routes and maps for the collections to access and print off. We were extremely grateful for their support.

Subsequent to the completion of the 2023 collection, we were informed that 121 Systems Limited had ceased trading and therefore would be no longer able to support us for the 2024 collection and beyond. We are delighted to report that we have secured a new routing provider for the 2024 collection and look forward to working with them going forward.

Key management personnel

The trustees consider key management personnel to comprise of the trustees and:

Alexandra Bryer - Operations Manager;
Marion Keenan - Development Manager; and
Tom Lavery - Development Manager.

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Trustees' Report (incorporating the Directors' Report)

Recruitment and appointment of trustees

The Trustees are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. The exception to this is Mr N L Stammers who, as the founding Trustee and benefactor has no fixed tenure to his position as trustee.

All members of the Management Committee give their time voluntarily and receive no benefits from the charity. It is the intention to expand the pool of trustees as required to support the development of the charity in the widest sense. The charity selects and recruits new trustees based on the personal skills and qualities required by the charity.

Induction and training of trustees

The trustees are already familiar with the practical work of the Christmas tree collection for the charity and are or have been involved with the organisation of a collection in their area. The trustees also access information from the various publications 'The Essential Trustee CC3' by the Charity Commission.

Relationships with related parties

Digica Solutions Limited

Mr N L Stammers, Trustee of Just Helping, is a director of Digica Solutions Limited. During the year the company has provided IT services to the Charity totalling £166,348 (2022: £52,038). At the balance sheet date the amount due to Digica Solutions Limited was £29,313 (2022: £12,800).

Mr N L Stammers

Mr N L Stammers, a Trustee of Just Helping, donated £205,000 (2022: £88,000) to support the ongoing costs of the charity. As part of his ongoing support, he has donated £20,000 post year end to date.

Major risks and management of those risks

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity face. Internal control risks are minimised by the implementation of procedures for authorisation of all the transactions and events/projects.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 19/6/24 and signed on its behalf by:



Mr MA Heath
Trustee

JustHelping

Statement of Trustees' Responsibilities

The trustees (who are also the directors of JustHelping for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the Directors' Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

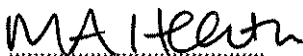
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 19/6/24 and signed on its behalf by:



Mr MA Heath
Trustee

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Independent Auditor's Report to the Members of JustHelping

Opinion

We have audited the financial statements of JustHelping (the 'charity') for the year ended 30 September 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP -FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Independent Auditor's Report to the Members of JustHelping

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report (incorporating the Directors' Report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (incorporating the Directors' Report).

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 6), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and addressing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

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Independent Auditor's Report to the Members of JustHelping

- We obtained an understanding of laws and regulations that affect the Charity, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the Charities Act 2011 and tax legislation.
- We enquired of the Directors and reviewed meeting minutes for evidence of non-compliance with relevant laws and regulations.
- We enquired of the Directors about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.

We enquired of the Directors about actual and potential litigation and claims.

- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and assessed whether the judgements made in making accounting estimates were indicative of a potential bias.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Beever and Struthers

Sue Hutchinson FCCA (Senior Statutory Auditor)
For and on behalf of Beever and Struthers, Statutory Auditor

One Express
1 George Leigh Street
Manchester
M4 5DL

Date: 01.07.24

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Statement of Financial Activities for the Year Ended 30 September 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	267,563	267,563
Charitable activities	4	932,128	932,128
Total income		<u>1,199,691</u>	<u>1,199,691</u>
Expenditure on:			
Raising funds	5	(14,845)	(14,845)
Charitable activities	6	(1,165,894)	(1,165,894)
Total expenditure		<u>(1,180,739)</u>	<u>(1,180,739)</u>
Net income		<u>18,952</u>	<u>18,952</u>
Net movement in funds		18,952	18,952
Reconciliation of funds			
Total funds brought forward		<u>50,306</u>	<u>50,306</u>
Total funds carried forward	19	<u>69,258</u>	<u>69,258</u>

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	112,247	112,247
Charitable activities	4	982,306	982,306
Total income		<u>1,094,553</u>	<u>1,094,553</u>
Expenditure on:			
Raising funds	5	(18,981)	(18,981)
Charitable activities	6	(1,107,119)	(1,107,119)
Total expenditure		<u>(1,126,100)</u>	<u>(1,126,100)</u>
Net expenditure		<u>(31,547)</u>	<u>(31,547)</u>
Net movement in funds		(31,547)	(31,547)
Reconciliation of funds			
Total funds brought forward		<u>81,853</u>	<u>81,853</u>
Total funds carried forward	19	<u>50,306</u>	<u>50,306</u>

The notes on pages 13 to 25 form an integral part of these financial statements.

Just Helping

(Registration number: 08194567)
Balance Sheet as at 30 September 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	13	98,823	65,742
Tangible assets	14	-	189
		<u>98,823</u>	<u>65,931</u>
Current assets			
Debtors	15	20,865	1,456
Cash at bank and in hand	16	5,942	16,601
		<u>26,807</u>	<u>18,057</u>
Creditors: Amounts falling due within one year	17	<u>(56,372)</u>	<u>(33,682)</u>
Net current liabilities		<u>(29,565)</u>	<u>(15,625)</u>
Net assets		<u>69,258</u>	<u>50,306</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>69,258</u>	<u>50,306</u>
Total funds	19	<u>69,258</u>	<u>50,306</u>

The financial statements on pages 10 to 25 were approved by the trustees, and authorised for issue on 12/10/24 and signed on their behalf by:

MA Heath

Mr MA Heath
Trustee

The notes on pages 13 to 25 form an integral part of these financial statements.

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Statement of Cash Flows for the Year Ended 30 September 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income/(expenditure)		18,951	(31,547)
Adjustments to cash flows from non-cash items			
Depreciation	13	189	369
Amortisation	13	<u>55,191</u>	<u>61,542</u>
		74,331	30,364
Working capital adjustments			
Increase in debtors	15	(19,409)	(1,456)
Increase in creditors	17	<u>22,691</u>	<u>24,713</u>
Net cash flows from operating activities		<u>77,613</u>	<u>53,621</u>
Cash flows from investing activities			
Purchase of intangible fixed assets	13	(88,272)	(40,520)
Purchase of tangible fixed assets	14	<u>-</u>	<u>(558)</u>
Net cash flows from investing activities		<u>(88,272)</u>	<u>(41,078)</u>
Net (decrease)/increase in cash and cash equivalents		(10,659)	12,543
Cash and cash equivalents at 1 October		<u>16,601</u>	<u>4,058</u>
Cash and cash equivalents at 30 September		<u><u>5,942</u></u>	<u><u>16,601</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 13 to 25 form an integral part of these financial statements.

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Notes to the Financial Statements for the Year Ended 30 September 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Atlantic Business Centre
Atlantic Street
Altrincham
WA14 5NQ

The address of its new registered office from April 2024 is:

Just Helping
Two Four Nine North
Lynnfield House
Church Street
Altrincham
WA144DZ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

JustHelping meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The accounts are presented in sterling (£).

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. This is on the basis of financial forecasts for at least 12 months from signing the accounts and continued financial support committed by Mr N L Stammers, Trustee and benefactor, as explained in the Trustees' report.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

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Notes to the Financial Statements for the Year Ended 30 September 2023

Donations and legacies

Income from Donations is included in Incoming Resources when they are receivable.

Charitable Activities

Incoming resources from the Christmas Tree Collection are in the form of donations received from the Just Helping website. Each donation, when received, is passed on by the charity to the recipient hospice which is determined by the collection location. A commission of 10-15% is deducted from the donation to cover the administrative costs of JustHelping in respect of facilitating the Christmas Tree Collections on behalf of the hospices.

Expenditure

Resources expended are included in the Statement of Financial Activities inclusive of any VAT which cannot be recovered.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Tangible assets are stated in the Statement of Financial Position at cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

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Notes to the Financial Statements for the Year Ended 30 September 2023

Asset class	Amortisation method and rate
Website	33.33% Straight Line

Depreciation and amortisation

Depreciation is charged as to write off the cost of tangible fixed assets over their estimated useful life as follows:

Asset class	Depreciation method and rate
Computer Equipment	25% Straight Line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

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Notes to the Financial Statements for the Year Ended 30 September 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	209,078	209,078	89,747
Gift aid reclaimed	<u>58,485</u>	<u>58,485</u>	<u>22,500</u>
	<u>267,563</u>	<u>267,563</u>	<u>112,247</u>

JustHelping

Notes to the Financial Statements for the Year Ended 30 September 2023

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Christmas Tree Collection Donations	772,369	772,369	815,468
Gift aid reclaimed	159,759	159,759	166,838
	<u>932,128</u>	<u>932,128</u>	<u>982,306</u>

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Marketing and publicity	14,845	14,845	18,981

JustHelping

Notes to the Financial Statements for the Year Ended 30 September 2023

6 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2023 £
Donations Made - Hospices	741,917	-	741,917
Donations Made - Local Charities	41,729	-	41,729
Printing Postage & Stationery	-	307	307
Travel & Subsistence	-	1,389	1,389
Computer Maintenance & Software	43,478	-	43,478
Subscription Costs	-	3,582	3,582
Website support	82,983	-	82,983
Staff Costs	149,440	-	149,440
Accountancy	-	11,562	11,562
Insurance	-	1,165	1,165
Bank charges	19,293	-	19,293
Amortisation of website	55,191	-	55,191
Consultancy	2,385	-	2,385
Depreciation	-	189	189
Other support costs	-	11,284	11,284
	<u>1,136,416</u>	<u>29,478</u>	<u>1,165,894</u>
	Activity undertaken directly £	Activity support costs £	2022 £
Donations Made - Hospices	800,485	-	800,485
Donations Made - Local Charities	42,238	-	42,238
Printing Postage & Stationery	-	899	899
Travel & Subsistence	-	550	550
Computer Maintenance & Software	29,746	-	29,746
Subscription Costs	-	2,749	2,749
Website support	19,918	-	19,918
Staff Costs	99,757	-	99,757
Accountancy	-	11,100	11,100
Insurance	-	1,126	1,126
Bank charges	19,253	-	19,253
Amortisation of website	61,542	-	61,542
Consultancy	5,711	-	5,711
Depreciation	-	369	369
Other support costs	-	11,676	11,676
	<u>1,078,650</u>	<u>28,469</u>	<u>1,107,119</u>

All of the above expenditure was attributable to unrestricted funds and £Nil (2022 - £Nil) to restricted funds.

Just Helping

Notes to the Financial Statements for the Year Ended 30 September 2023

Included within the expenditure analysed above, are governance costs of £11,562 (2022 - £11,100) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	10,242	10,242	9,600
Other fees paid to auditors	1,320	1,320	1,500
	<u>11,562</u>	<u>11,562</u>	<u>11,100</u>

8 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources:

	2023 £	2022 £
Audit fees	10,242	9,600
Depreciation and amortisation of fixed assets	<u>55,380</u>	<u>61,911</u>

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr I C Tittle

£218 (2022: £Nil) of expenses were reimbursed to Mr I C Tittle during the year.

Expenses included the purchase of safety gloves (£67) and fuel for the vans and chipping machines (£151).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

JustHelping

Notes to the Financial Statements for the Year Ended 30 September 2023

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	138,428	93,783
Social security costs	7,906	3,843
Pension costs	3,106	2,131
	<u>149,440</u>	<u>99,757</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Number of employees employed	<u>5</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

The key management personnel is as disclosed in the 'Trustees' Report.

The total remuneration (including pension and employer national insurance contributions) of the key management personnel for the year was £93,491.

11 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	<u>10,242</u>	<u>9,600</u>
Other fees to auditors		
All other non-audit services	<u>1,320</u>	<u>1,500</u>

JustHelping

Notes to the Financial Statements for the Year Ended 30 September 2023

12 Taxation

The income and gains of the charity are exempt from taxation to the extent that they are applied to its charitable objectives.

13 Intangible fixed assets

	Website £	Total £
Cost		
At 1 October 2022	269,027	269,027
Additions	88,272	88,272
Disposals	<u>(95,940)</u>	<u>(95,940)</u>
At 30 September 2023	<u>261,359</u>	<u>261,359</u>
Amortisation		
At 1 October 2022	203,285	203,285
Charge for the year	55,191	55,191
Eliminated on disposals	<u>(95,940)</u>	<u>(95,940)</u>
At 30 September 2023	<u>162,536</u>	<u>162,536</u>
Net book value		
At 30 September 2023	<u>98,823</u>	<u>98,823</u>
At 30 September 2022	<u>65,742</u>	<u>65,742</u>

14 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 October 2022	<u>1,474</u>	<u>1,474</u>
At 30 September 2023	<u>1,474</u>	<u>1,474</u>
Depreciation		
At 1 October 2022	1,285	1,285
Charge for the year	<u>189</u>	<u>189</u>
At 30 September 2023	<u>1,474</u>	<u>1,474</u>
Net book value		
At 30 September 2023	<u>-</u>	<u>-</u>
At 30 September 2022	<u>189</u>	<u>189</u>

JustHelping

Notes to the Financial Statements for the Year Ended 30 September 2023

20 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2023 £
Intangible fixed assets	98,823	98,823
Current assets	26,807	26,807
Current liabilities	<u>(56,372)</u>	<u>(56,372)</u>
Total net assets	<u>69,258</u>	<u>69,258</u>
	Unrestricted funds General £	Total funds at 30 September 2022 £
Intangible fixed assets	65,742	65,742
Tangible fixed assets	189	189
Current assets	18,057	18,057
Current liabilities	<u>(33,682)</u>	<u>(33,682)</u>
Total net assets	<u>50,306</u>	<u>50,306</u>

21 Analysis of net funds

	At 1 October 2022 £	Financing cash flows £	At 30 September 2023 £
Cash at bank and in hand	<u>16,601</u>	<u>(10,659)</u>	<u>5,942</u>
Net funds	<u>16,601</u>	<u>(10,659)</u>	<u>5,942</u>
	At 1 October 2021 £	Financing cash flows £	At 30 September 2022 £
Cash at bank and in hand	<u>4,058</u>	<u>12,543</u>	<u>16,601</u>
Net funds	<u>4,058</u>	<u>12,543</u>	<u>16,601</u>

Just Helping

Notes to the Financial Statements for the Year Ended 30 September 2023

22 Related party transactions

During the year the charity made the following related party transactions:

Transactions with related entities

Mr N L Stammers is a Trustee of Just Helping and also a director of Digica Solutions Ltd which provided IT services during the year ended 30 September 2023 for the sum of £166,348 (2022: £52,038). At the balance sheet date the amount due to Digica Solutions Limited was £29,313 (2022 - £12,800). The transactions were on normal commercial terms.

Mr N. Stammers

Mr N. Stammers is a Trustee of Just Helping. During the year ended 30 September 2023, Mr N Stammers donated £205,000 (2022: £88,000) to support the ongoing operations of the charity. As part of his ongoing support, he has also donated £20,000 post year end to date.

2.11 JUN 2024